



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 225 MAIN STREET
MOSINEE, WI 54455

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ DIRECTOR OF PUBLIC WORKS _____ of
(Person responsible for accounts)

MOSINEE MUNICIPAL WATER AND SEWER UTILITY _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/08/2006

(Date)

KEVIN BREIT

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 225 MAIN STREET
MOSINEE, WI 54455

When was utility organized? 1/1/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KEVIN BREIT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

225 MAIN STREET
MOSINEE, WI 54455

Telephone: (715) 693 - 3840

Fax Number: (715) 693 - 1324

E-mail Address: publicworks @mosinee.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: KRAUSE, HOWARD & COMPANY, S.C.

P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address: Phoppe@krausehoward.com

President, chairman, or head of utility commission/board or committee:

Name: ALAN ERICKSON

Title: MAYOR

Office Address:

225 MAIN STREET
MOSINEE, WI 54455

Telephone: (715) 693 - 2275

Fax Number: (715) 693 - 1324

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:** Phoppe@krausehoward.com**Date of most recent audit report:** 3/21/2005**Period covered by most recent audit:** 01/01/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: DAVID BESKE**Title:** UTILITY SUPERINTENDENT**Office Address:**

225 MAIN STREET
MOSINEE, WI 54455

Telephone: (715) 693 - 3840**Fax Number:** (715) 693 - 1324**E-mail Address:**

Name of utility commission/committee: CITY COUNCIL AND MAYOR

Names of members of utility commission/committee:

B. BEMIS, COUNCIL MEMBER
K. BIEDERMAN, COUNCIL MEMBER
ALAN ERICKSON, MAYOR
T. KIPP, COUNCIL MEMBER
D. MIELKE, COUNCIL MEMBER
K. OELKE, COUNCIL MEMBER
MARGE REIN, COUNCIL MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1952

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	885,664	858,748	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	421,116	364,999	2
Depreciation Expense (403)	165,356	156,274	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	114,639	118,039	5
Total Operating Expenses	701,111	639,312	
Net Operating Income	184,553	219,436	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	184,553	219,436	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	82,102	19,602	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,865	19,312	10
Miscellaneous Nonoperating Income (421)	0	169,237	11
Total Other Income	123,967	208,151	
Total Income	308,520	427,587	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(15,730)	(15,730)	12
Other Income Deductions (426)	14,406	13,322	13
Total Miscellaneous Income Deductions	(1,324)	(2,408)	
Income Before Interest Charges	309,844	429,995	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	90,628	133,983	14
Amortization of Debt Discount and Expense (428)	4,288	4,029	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	54,593	50,624	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	149,509	188,636	
Net Income	160,335	241,359	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,057,106	4,815,747	20
Balance Transferred from Income (433)	160,335	241,359	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	7,604	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,209,837	5,057,106	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	885,664		885,664	1
Total (Acct. 400):	885,664	0	885,664	
Operation and Maintenance Expense (401-402):				
Derived	421,116		421,116	2
Total (Acct. 401-402):	421,116	0	421,116	
Depreciation Expense (403):				
Derived	165,356		165,356	3
Total (Acct. 403):	165,356	0	165,356	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	114,639		114,639	5
Total (Acct. 408):	114,639	0	114,639	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	184,553	0	184,553	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONREGULATED SEWER UTILITY	82,102		82,102	9
Total (Acct. 417):	82,102	0	82,102	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
BANK ACCOUNTS	41,865	0	41,865 11
Total (Acct. 419):	41,865	0	41,865
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	123,967	0	123,967

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(15,730)		(15,730) 14
NONE	0	0	0 15
Total (Acct. 425):	(15,730)	0	(15,730)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		14,406	14,406 16
NONE	0	0	0 17
Total (Acct. 426):	0	14,406	14,406
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(15,730)	14,406	(1,324)

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	90,628		90,628 18
Total (Acct. 427):	90,628	0	90,628

Amortization of Debt Discount and Expense (428):

DEBT DISCOUNTS/ISSUED COSTS	4,288		4,288 19
Total (Acct. 428):	4,288	0	4,288

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 20
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	54,593		54,593 21
Total (Acct. 430):	54,593	0	54,593

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	149,509	0	149,509
NET INCOME:	174,741	(14,406)	160,335
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	425,141	4,631,965	5,057,106 24
Total (Acct. 216):	425,141	4,631,965	5,057,106
Balance Transferred from Income (433):			
Derived	174,741	(14,406)	160,335 25
Total (Acct. 433):	174,741	(14,406)	160,335
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
2004 AUDIT ADJUSTMENT	7,604	0	7,604 27
Total (Acct. 435)--Debit:	7,604	0	7,604
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	592,278	4,617,559	5,209,837

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	885,664	0	0	0	885,664	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	885,664	0	0	0	885,664	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	141,457		141,457	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	119,931		119,931	19
Total Payroll	261,388	0	261,388	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.7	1
Electric		2
Gas		3
Sewer	2.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,665,620	7,114,698	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,566,015	2,394,516	2
Net Utility Plant	5,099,605	4,720,182	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	8,385,555	8,350,329	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,946,217	2,755,481	4
Net Nonutility Property	5,439,338	5,594,848	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	668,232	881,235	7
Total Other Property and Investments	6,107,570	6,476,083	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	417,245	660,501	8
Temporary Cash Investments (132)	244,549	200,237	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	207,616	195,312	11
Other Accounts Receivable (143)	236,744	135,449	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	96,375	88,304	14
Materials and Supplies (150)	24,105	26,190	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,226,634	1,305,993	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	253,340	66,120	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,104	223,688	20
Total Deferred Debits	261,444	289,808	
Total Assets and Other Debits	12,695,253	12,792,066	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,637,510	2,637,510	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,209,837	5,057,106	23
Total Proprietary Capital	7,847,347	7,694,616	
LONG-TERM DEBT			
Bonds (221)	2,330,764	2,465,480	24
Advances from Municipality (223)	1,555,487	1,673,919	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,886,251	4,139,399	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	30,251	53,422	28
Payables to Municipality (233)	463,471	429,688	29
Customer Deposits (235)			30
Taxes Accrued (236)	104,543	108,354	31
Interest Accrued (237)	61,064	57,774	32
Other Current and Accrued Liabilities (238)	19,179	9,936	33
Total Current and Accrued Liabilities	678,508	659,174	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	283,147	298,877	36
Total Deferred Credits	283,147	298,877	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	12,695,253	12,792,066	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	7,114,698	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,426,108	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,239,512	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,665,620	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,217,001	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	349,014	0	0	0	13
Total Accumulated Provision	2,566,015	0	0	0	
Net Utility Plant	5,099,605	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,054,229				2,054,229	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	165,356				165,356	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,223				5,223	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	170,579	0	0	0	170,579	16
Debits during year						17
Book cost of plant retired	7,807				7,807	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,807	0	0	0	7,807	25
Balance end of year (110.1)	2,217,001	0	0	0	2,217,001	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	340,287				340,287	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,406				14,406	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,406	0	0	0	14,406	16
Debits during year						17
Book cost of plant retired	5,679				5,679	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,679	0	0	0	5,679	25
Balance end of year (110.1)	349,014	0	0	0	349,014	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	8,350,329	47,206	11,980	8,385,555	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	8,350,329	47,206	11,980	8,385,555	
Less accum. prov. depr. & amort. (122)	2,755,481	202,716	11,980	2,946,217	3
Net Nonutility Property	5,594,848	(155,510)	0	5,439,338	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	24,105	26,190	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	24,105	26,190	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
07/01/99 REVENUE BOND	1,006	428	60,241	1
10/01/99 REFUNDING BOND	331	428	330	2
1993 REFUNDING NOTE	329	428	329	3
1997/1987 G.O. REFINANCING NOTE	2,400	428	709	4
2001 G.O. REFINANCING NOTE	222	428	222	5
2005 REFUNDING BOND	0	428	191,509	6
Total			253,340	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,637,510	1
Changes during year (explain):		2
Balance end of year	<u>2,637,510</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
07/01/99 REVENUE BOND	07/01/1999	11/01/2019	5.36%	455,000	1
07/28/05 REFUNDING BOARD	07/28/2005	05/01/2019	3.65%	1,875,764	2
Total Bonds (Account 221):				2,330,764	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CLEAN WATER FUND LOAN	08/23/1995	05/01/2015	3.09%	518,494	1
G.O. PROMISSORY NOTE	11/01/2001	11/01/2011	3.61%	36,346	2
G.O. REFUNDING	06/01/1997	04/01/2006	4.68%	20,604	3
STATE TRUST FUND LOAN	01/01/1997	03/15/2017	6.75%	485,652	4
STATE TRUST FUND LOAN	09/24/2004	03/15/2014	4.00%	299,798	5
CLEAN WATER FUND LOAN	01/27/1993	05/01/2012	3.80%	194,593	6
Total for Account 223				<u>1,555,487</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	108,354	1
Accruals:		
Charged water department expense	114,639	2
Charged electric department expense		3
Charged sewer department expense	1,468	4
Other (explain):		
NONE		5
Total Accruals and other credits	116,107	
Taxes paid during year:		
County, state and local taxes	108,354	6
Social Security taxes	10,821	7
PSC Remainder Assessment	743	8
Other (explain):		
NONE		9
Total payments and other debits	119,918	
Balance end of year	104,543	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
07/01/99 REVENUE BOND	21,956	59,836	77,811	3,981	1
10/01/99 REFUND BOND	249	804	1,053	0	2
07/28/05 REFUND BOND		29,988	18,294	11,694	3
Subtotal	22,205	90,628	97,158	15,675	
Advances from Municipality (223)					
STATE TRUST FUND LOANS	30,130	27,105	16,261	40,974	4
CLEAN WATER FUND LOANS	4,275	24,149	24,524	3,900	5
GO BOND REFINANCING	892	1,748	2,354	286	6
G.O. PROMISSORY NOTE	272	1,591	1,634	229	7
Subtotal	35,569	54,593	44,773	45,389	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	57,774	145,221	141,931	61,064	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REPLACEMENT	321,900	3
DEBT SERVICE	257,093	4
EQUIPMENT RESERVE	89,239	5
Total (Acct. 125):	668,232	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	207,616	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	207,616	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	222,319	11
Merchandising, jobbing and contract work		12
Other (specify):		
CLEAN WATER FUND INTEREST SUBSIDY	14,425	13
Total (Acct. 143):	236,744	
Receivables from Municipality (145):		
2005 TAX ROLL	96,375	14
Total (Acct. 145):	96,375	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRE-CONSTRUCTION ENGINEERING	8,104	17
Total (Acct. 183):	8,104	
Payables to Municipality (233):		
FOR GENERAL OPERATIONAL ITEMS AND DEBT SERVICE	463,471	18
Total (Acct. 233):	463,471	
Other Deferred Credits (253):		
Regulatory Liability	283,147	19
NONE		20
Total (Acct. 253):	283,147	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,147,807	0	0	0	6,147,807	1
Materials and Supplies	25,147	0	0	0	25,147	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,135,615	0	0	0	2,135,615	4
Customer Advances for Construction					0	5
Regulatory Liability	291,012	0	0	0	291,012	6
					0	7
Average Net Rate Base	3,746,327	0	0	0	3,746,327	
Net Operating Income	184,553	0	0	0	184,553	8
Net Operating Income as a percent of						
Average Net Rate Base	4.93%	N/A	N/A	N/A	4.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	298,877	0	0	0	298,877	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	15,730	0	0	0	15,730	3
Other (specify):					0	4
Balance End of Year	283,147	0	0	0	283,147	

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City Council
City of Mosinee
Mosinee, Wisconsin

We have compiled the Municipal Utility Annual Report - Class C of the City of Mosinee as of December 31, 2005, and for the year then ended included in the accompanying prescribed form in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such matters.

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
March 2, 2006

Balance Sheet End-of-Year Account Balances (Page F-19)

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

Done

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

N/A

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	860,167	826,702	1
Total Sales of Water	860,167	826,702	
Other Operating Revenues			
Forfeited Discounts (470)	3,079	4,548	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	18,281	23,475	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,137	4,023	6
Total Other Operating Revenues	25,497	32,046	
Total Operating Revenues	885,664	858,748	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	95,287	92,411	7
Pumping Expenses (620-625)	79,764	65,490	8
Water Treatment Expenses (630-635)	40,926	30,108	9
Transmission and Distribution Expenses (640-655)	124,677	101,394	10
Customer Accounts Expenses (901-904)	7,331	6,341	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	73,131	69,255	13
Total Operation and Maintenance Expenses	421,116	364,999	
Other Operating Expenses			
Depreciation Expense (403)	165,356	156,274	14
Amortization Expense (404-407)		0	15
Taxes (408)	114,639	118,039	16
Total Other Operating Expenses	279,995	274,313	
Total Operating Expenses	701,111	639,312	
NET OPERATING INCOME	184,553	219,436	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,560	71,173	385,790	4
Commercial	184	34,747	155,141	5
Industrial	16	28,284	76,154	6
Total Metered Sales to General Customers (461)	1,760	134,204	617,085	
Private Fire Protection Service (462)	11		9,802	7
Public Fire Protection Service (463)	1,786		220,203	8
Other Sales to Public Authorities (464)	26	1,824	13,077	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,583	136,028	860,167	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	220,203	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	220,203	
Forfeited Discounts (470):		
Customer late payment charges	3,079	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,079	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER	18,281	8
Total Rents from Water Property (472)	18,281	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,137	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,137	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	60,668	59,568	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	34,619	32,843	4
Total Source of Supply Expenses	95,287	92,411	
PUMPING EXPENSES			
Operation Labor (620)	27,313	23,711	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	52,451	41,779	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	79,764	65,490	
WATER TREATMENT EXPENSES			
Operation Labor (630)	426	985	10
Chemicals (631)	35,061	26,411	11
Operation Supplies and Expenses (632)	5,439	2,712	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	40,926	30,108	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	26,985	22,875	14
Operation Supplies and Expenses (641)	84,420	63,075	15
Maintenance of Distribution Reservoirs and Standpipes (650)	222	1,018	16
Maintenance of Mains (651)		0	17
Maintenance of Services (652)	3,715	5,172	18
Maintenance of Meters (653)	3,736	3,846	19
Maintenance of Hydrants (654)	5,599	5,408	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	124,677	101,394	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,870	1,925	22
Accounting and Collecting Labor (902)	5,461	4,416	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	7,331	6,341	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,462	4,416	27
Office Supplies and Expenses (921)	606	458	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	10,791	4,896	30
Property Insurance (924)	13,272	18,607	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	39,449	37,504	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	6	0	35
Transportation Expenses (933)	3,545	3,374	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	73,131	69,255	
Total Operation and Maintenance Expenses	421,116	364,999	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		104,543	108,354	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,468	1,553	2
Net property tax equivalent		103,075	106,801	
Social Security		10,821	10,226	3
PSC Remainder Assessment		743	1,012	4
Other (specify): NONE			0	5
Total tax expense		114,639	118,039	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206800				3
County tax rate	mills		6.302525				4
Local tax rate	mills		6.224117				5
School tax rate	mills		8.571414				6
Voc. school tax rate	mills		2.130281				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.435137				10
Less: state credit	mills		1.087777				11
Net tax rate	mills		22.347360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.224117				14
Combined School Tax Rate	mills		10.701695				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.925812				17
Total Tax Rate	mills		23.435137				18
Ratio of Local and School Tax to Total	dec.		0.722241				19
Total tax net of state credit	mills		22.347360				20
Net Local and School Tax Rate	mills		16.140175				21
Utility Plant, Jan. 1	\$	7,114,698	7,114,698				22
Materials & Supplies	\$	26,190	26,190				23
Subtotal	\$	7,140,888	7,140,888				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,140,888	7,140,888				26
Assessment Ratio	dec.		0.907060				27
Assessed Value	\$	6,477,214	6,477,214				28
Net Local & School Rate	mills		16.140175				29
Tax Equiv. Computed for Current Year	\$	104,543	104,543				30
Tax Equivalent per 1994 PSC Report	\$	97,388					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	104,543					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,091		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	605,371	232,637	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	612,462	232,637	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	132,330	137,363	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	361,276	91,112	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,473		20
Total Pumping Plant	503,079	228,475	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	157,438		22
Water Treatment Equipment (332)	1,457,116	20,958	23
Total Water Treatment Plant	1,614,554	20,958	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,091	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			838,008	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	845,099	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			269,693	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			452,388	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,473	20
Total Pumping Plant	0	0	731,554	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			157,438	22
Water Treatment Equipment (332)			1,478,074	23
Total Water Treatment Plant	0	0	1,635,512	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,010		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	934,363		26
Transmission and Distribution Mains (343)	1,511,791	45,794	27
Fire Mains (344)	0		28
Services (345)	212,520	15,456	29
Meters (346)	200,553	14,246	30
Hydrants (348)	122,754	6,842	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,982,991	82,338	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	911		35
Computer Equipment (391.1)	7,585		36
Transportation Equipment (392)	84,620		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	14,669		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	48,636		44
Other Tangible Property (399)	0		45
Total General Plant	156,421	0	
Total utility plant in service directly assignable	5,869,507	564,408	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,869,507	564,408	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,010	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			934,363	26
Transmission and Distribution Mains (343)	5,241		1,552,344	27
Fire Mains (344)			0	28
Services (345)	1,576		226,400	29
Meters (346)			214,799	30
Hydrants (348)	990		128,606	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,807	0	3,057,522	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			911	35
Computer Equipment (391.1)			7,585	36
Transportation Equipment (392)			84,620	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			14,669	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			48,636	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	156,421	
Total utility plant in service directly assignable	7,807	0	6,426,108	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	7,807	0	6,426,108	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	953,127		27
Fire Mains (344)	0		28
Services (345)	187,739		29
Meters (346)	0		30
Hydrants (348)	104,325		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,245,191	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,245,191	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,245,191	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	2,945		950,182 27
Fire Mains (344)			0 28
Services (345)	2,124		185,615 29
Meters (346)			0 30
Hydrants (348)	610		103,715 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,679	0	1,239,512
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	5,679	0	1,239,512
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,679	0	1,239,512

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,880	17,880	1
February			14,947	14,947	2
March			15,338	15,338	3
April			14,161	14,161	4
May			13,328	13,328	5
June			16,144	16,144	6
July			18,580	18,580	7
August			16,411	16,411	8
September			13,528	13,528	9
October			13,104	13,104	10
November			12,848	12,848	11
December			15,075	15,075	12
Total annual pumpage	0	0	181,344	181,344	
Less: Water sold				136,028	13
Volume pumped but not sold				45,316	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				20,000	16
Volume related to equipment/system malfunction				10,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				30,000	19
Volume pumped but unaccounted for				15,316	20
Percent of water lost				8%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				831	24
Date of maximum: 6/22/2005					25
Cause of maximum:					26
DRY WEATHER - WATERING LAWNS.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				257	27
Date of minimum: 10/10/2005					28
Total KWH used for pumping for the year				438,330	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - MAPLE RIDGE ROAD	1	60	12	144,000	Yes	1
WELL - MAPLE RIDGE ROAD	2	60	12	144,000	Yes	2
WELL - MOSINEE AVENUE	3	55	16	141,600	Yes	3
WELL - MOSINEE AVENUE	4	45	16	82,800	Yes	4
WELL - MOSINEE AVENUE	5	45	16	86,400	Yes	5
WELL - MAPLE RIDGE ROAD	6	65	16	150,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MAPLE RIDGE ROAD	MAPLE RIDGE ROAD	MOSINEE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	PERRLESS	PEERLESS	LAZRE	5
Year Installed	1964	1964	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	340	340	380	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	1964	1964	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	MOSINEE AVENUE	MOSINEE AVENUE	MAPLE RIDGE ROAD	15
Purpose	P	P	P	16
Destination	T	T	D	17
Pump Manufacturer	LAZRE	LAZRE	GOULD	18
Year Installed	1974	1974	2005	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	240	245	500	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US ELECTRIC	22
Year Installed	1995	1995	2005	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	10	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BUS. PARK	RIVER CROSSING		1
Location	BUS. PARK	RIVER CROSSING		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	SYNCHROFLOW	SYNCHROFLOW		5
Year Installed	1989	1991		6
Type	OTHER	OTHER		7
Actual Capacity (gpm)	500	500		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	SYNCHROFLOW		9
Year Installed	1989	1991		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	15	25		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	12TH STREET	CWBP	CWBP (2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1995	1989	1989	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	150	0	180	10
Total capacity in gallons (actual)	350,000	200,000	450,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MOSINEE AVENUE	RANGER STREET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1974	1964		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	0	189		10
				11
Total capacity in gallons (actual)	250,000	75,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		N		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,145	0	1,360	0	785
M	D	6.000	85,658	1,381	0	0	87,039
P	D	6.000	8,117	0	0	0	8,117
M	D	8.000	40,694	0	0	0	40,694
P	D	8.000	15,060	0	0	0	15,060
M	S	10.000	34,336	0	0	0	34,336
M	S	12.000	12,672	0	0	0	12,672
M	T	14.000	60	0	0	0	60
Total Within Municipality			198,742	1,381	1,360	0	198,763
Total Utility			198,742	1,381	1,360	0	198,763

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	501	0	37	0	464		1
M	0.750	882	38	0	0	920	45	2
P	1.000	1	0	0	0	1		3
M	1.000	435	2	0	0	437	101	4
M	1.500	39	0	0	0	39		5
M	2.000	13	0	0	0	13		6
P	2.000	3	0	0	0	3		7
M	3.000	3	0	0	0	3		8
M	4.000	2	0	0	0	2		9
M	6.000	8	0	0	0	8		10
M	8.000	4	0	0	0	4		11
M	10.000	2	0	0	0	2		12
Total Utility		1,893	40	37	0	1,896	146	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,715	0	0	89	1,804	50	1
1.000	36	0	0	1	37	0	2
1.500	31	0	0	0	31	5	3
2.000	19	0	0	0	19	7	4
3.000	7	0	0	0	7	5	5
4.000	1	0	0	0	1	1	6
6.000	6	0	0	0	6	5	7
8.000	0	1	0	0	1	0	8
10.000	0	0	0	0	0	0	9
14.000	1	0	0	0	1	0	10
Total:	1,816	1	0	90	1,907	73	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,551	141	6	15	0	91	1,804	1
1.000	1	20	5	6	0	5	37	2
1.500	0	23	2	4	0	2	31	3
2.000	0	7	3	7	0	2	19	4
3.000	0	1	2	3	0	1	7	5
4.000	0	0	1	0	0	0	1	6
6.000	0	0	0	0	6	0	6	7
8.000	0	0	0	0	1	0	1	8
10.000	0	0	0	0	0	0	0	9
14.000	0	0	0	0	1	0	1	10
Total:	1,552	192	19	35	8	101	1,907	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	258	3	2		259	2
Total Fire Hydrants	258	3	2	0	259	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	255
Number of distribution system valves end of year:	724
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

- Line 11 - More chemicals required for proper operations.
 - Line 15 - More supplies and parts required for proper operations.
 - Line 30 - Additional general engineering/studies.
 - Line 31 - Decrease in property and liability insurance costs.
-

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

All lines - Column C - See pages W-13 thru W-20 for descriptions.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Utility financed.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Utility financed.

Meters (Page W-19)

Explain all reported adjustments.

Column C - Adjust to actual count.

Explain program for replacing or testing meters 1" or smaller.

Test as many 1" or smaller meters as time and funding allows.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
